



RUT-50-X Amended Private Party Vehicle Use Tax Transaction

Rev 04 Form 108 Station 485

E S ____/____/____

EC RC CA ED NS

Read this information first

Everyone must complete Steps 1, 2, and 4. You must also complete Step 3 if you are changing financial information.

Amount you are paying: \$ _____
Make your check payable to "Illinois Department of Revenue."

Step 1: Identify yourself

- 1 PV number from original return PV _____
- 2 Your name _____
- 3 Co-owner's name _____
- 4 Your address from original return

Number and street

City State ZIP
- 5 Daytime telephone number (_____) _____
- 6 SSN _____
Social Security number
or FEIN _____
Federal employer identification number
- 7 Driver's license number _____ - _____ - _____

Step 2: Mark the reason why you are filing an amended return

(See instructions.)

- 1 _____ I put the incorrect purchase date on my original return.
The purchase date should have been
____/____/____.
Month Day Year
- 2 _____ I have returned the vehicle and the deal was cancelled.
Attach proof.
- 3 _____ The seller's name, seller's address, or vehicle description (i.e., year, make, model, odometer reading, or VIN,) is incorrect. The correct information is
Name: _____
Address: _____
Year: _____
Make: _____
Model: _____
Odometer reading: _____
VIN: _____
- 4 _____ I should have marked one of the exemptions because I qualify for the following reason (check one).
 - a _____ Organization with tax-exempt status - Provide exemption number: E-_____
 - b _____ Farm implement, or ready-mix concrete truck
 - c _____ Rolling stock - Provide certificate of authority number: _____
 - d _____ You were an out-of-state resident and the item was used outside IL for at least three months.
 - e _____ Estate gift for surviving spouse
- 5 _____ I should have marked one of the \$15 exceptions because I qualify for the following reason (check one).
 - a _____ Estate gift for beneficiary (**not** surviving spouse)
 - b _____ Business reorganization
 - c _____ Transferred or purchased from spouse, parent, brother, sister, or child (circle one)
- 6 _____ I reported the purchase incorrectly as a motor vehicle but it is actually a motorcycle or an ATV - \$25 exception.
- 7 _____ I figured the incorrect tax due amount from Table A or Table B, or I used the incorrect table to figure the tax due amount. The original purchase price of the vehicle is
\$ _____
Attach proof of purchase price
- 8 _____ Other. Please explain. _____

Please turn page to complete Steps 3 and 4. ➡

Complete this Step only if you are changing financial information.
Please round to the nearest whole dollar.

Complete this Step only if you are changing financial information.
Please round to the nearest whole dollar.

Column B
Figures as they should
have been filed

- | | | | | | |
|----------|--|----------|-------|----------|-------|
| 1 | Write the tax amount. | 1 | _____ | 1 | _____ |
| 2 | Credit for tax you previously paid to the state of _____
Please attach proof. See instructions. | 2 | _____ | 2 | _____ |
| 3 | Tax due. Subtract Line 2 from Line 1. | 3 | _____ | 3 | _____ |
| 4 | Total amount paid.
Compare Line 3, Column B, and Line 4. <ul style="list-style-type: none">• If Line 4 is greater than Line 3, Column B, write the difference on Line 5.• If Line 4 is less than Line 3, Column B, write the difference on Line 6. | | | 4 | _____ |
| 5 | Overpayment — This is the amount you have overpaid. Go to Step 4 and sign this return. | | | 5 | _____ |
| 6 | Underpayment — This is the amount you have underpaid. Please pay this amount.
Go to Step 4 and sign this return.
Make your check payable to “Illinois Department of Revenue.” | | | 6 | _____ |

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Your signature	Date	Co-owner's signature	Date
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Your mailing address (please print)	City	State	ZIP
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Mail to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034

Please write the amount you are paying on the line provided in the “Read this information first” section on the front of this return.



RUT-50-X Instructions

General Instructions

Who must file Form RUT-50-X?

You must file Form RUT-50-X if you have previously filed Form RUT-50, Private Party Vehicle Use Tax Transaction, and

- you want to correct your return, either to pay more tax or to request a refund for overpaid tax; or
- you are making corrections to nonfinancial information on your return.

Do not file Form RUT-50-X for amounts of less than \$1.

What is the deadline for filing this form?

The deadline for filing to obtain a refund for an overpayment of tax changes semiannually on January 1 and July 1. If you file this amended return between January 1 and June 30 of this year, you may file a claim for tax overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for tax overpaid during the current year and previous 30 months.

Note: We use the U.S. Postal Service postmark date as the filing date of a properly signed amended return (claim for credit).

If you are making an additional payment, there is no deadline; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

How do I get forms?

If you need additional amended returns, you may photocopy a blank return, visit our web site at tax.illinois.gov, or call our 24-hour Forms Order Line at **1 800 356-6302**.

How do I get help?

Visit our web site at tax.illinois.gov or call weekdays between 8 a.m. and 5 p.m. at **1 800 732-8866 or 217 782-3336**. Call **1 800 544-5304**, our TDD (telecommunications device for the deaf).

If you have a specific question about an amended return you have filed, call us at 217 782-7517 or write us at

SALES TAX PROCESSING DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013

To what address do I mail my completed return?

Mail your completed return to:

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034

Specific Instructions

Step 1: Identify yourself.

Lines 1 through 4: Write your PV number, name, co-owner, if applicable, and address as it appears on original Form RUT-50.

Step 2: Mark the reason why you are filing an amended return.

1 There is an error in the purchase date; write the correct purchase date.

2 Vehicle returned and deal cancelled; attach proof, such as a signed statement from the seller, indicating that the sale was cancelled and that the item is in the seller's possession.

3 There is an error in the original seller's name, seller's address, or vehicle description, write the correct original seller's name, seller's address, or vehicle description (*i.e.*, year, make, model, odometer reading, or VIN).

4a Purchased by an exempt organization with an active Illinois Department of Revenue exemption number.

Note: For a charitable, religious, educational, or governmental organization to qualify, the buyer must be the organization itself rather than a member or officer of the organization. The item must be titled and/or registered in the organization's name and paid for with the organization's funds. The organization's Illinois Department of Revenue exemption number must have been in effect on the day the item was purchased.

4c Rolling stock item for hire to haul persons or commodities in interstate commerce. **See Informational Bulletins FY 2005-01 and 2008-03.**

4d You must be an out-of-state resident who used the vehicle, which was titled and registered in your name, in another state for at least three months.

Note: You cannot claim this exemption if you are a leasing company, a lessee, a business relocating into Illinois, an individual who used the item outside Illinois for less than three months, or a military person whose home of record is Illinois and is therefore considered a resident of Illinois.

5b Transferred due to the organization, reorganization, dissolution, or partial liquidation of business. **Beneficial ownership is not changing.**

7 Incorrect tax due amount; write the purchase price in the space provided. Attach a copy of the proof of purchase, bill of sale, or fair market value. The "purchase price" is the value given for a motor vehicle and may be in the form of money, credit, property, or service. When there is no stated purchase price, such as a gift or even trade, fair market value should be used. You can obtain a fair market value from a licensed dealer.

Note: If our review of the return results in a question about the amount of the fair market value stated, we have the authority to determine the vehicle's fair market value.

8 Mark if 1 through 7 do not apply. Please explain the reason you are correcting your original return on the lines provided. Attach additional sheets if necessary.

Step 3: Correct your financial information.

Drop amounts less than 50 cents, and increase amounts of 50 cents or more to the next higher dollar.

If you calculated penalty and interest on this transaction previously or if you were assessed penalty and interest on this transaction previously, we will take those figures into account when we compute your amended return.

Note: **Do not** include penalty and interest in the figures you write on any of the lines in Step 3.

Column A

Lines 1 through 3: Write the figures from your most recent return. These figures may be from your original Form RUT-50, or from a previously filed Form RUT-50-X.

Note: If you do not have the figures for Column A, you may leave those fields blank.

Column B

Lines 1 through 3: Write the corrected figures. If there is no change from Column A, write the figures from Column A. If you have an amount written in Column A that you are reducing to zero, write "0" in Column B. Leaving the line in Column B blank may delay the processing of your return.

Detailed instructions for certain lines in Step 3

Line 2: Write the amount of tax paid to another state and the name of the state on the line provided. We will allow credit only if the tax previously paid was properly due and separately stated on the proof of tax payment. Attach proof of both the purchase price and the amount of tax you previously paid to another state.

Line 4: Write the total amount you have paid. This figure includes the amount you paid with your original Form RUT-50, the amount you paid with any subsequent amended returns, and any assessment payments you have made. Be sure to reduce the total amount paid by any refund of tax you have received for this transaction.

Line 5: If Line 4 is **greater than** Column B, Line 3, subtract Column B, Line 3 from Line 4 and write the amount on Line 5. This is the amount you have overpaid.

Line 6: If Line 4 is **less than** Column B, Line 3, subtract Line 4 from Column B, Line 3 and write the amount on Line 6. This is the amount you have underpaid. Please pay this amount when you file this return. We will bill you for any additional tax, penalty, and interest that we calculate is due.

Please write the amount you are paying on the line provided in the "Read this information first" section on the front of the return.

Step 4: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.

Penalties and interest information

If, on this amended return, you are increasing the amount of tax due, we will bill you for any additional penalty and interest that we calculate is due.

If, on this amended return, you are reducing the amount of tax due, we will recalculate any penalty and interest that is due and include the recomputed amounts in determining the amount you have overpaid.

You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on an assessment. For more information, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our web site at tax.illinois.gov or call us at 1 800 356-6302.